



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 14, 2011

Chene C. Gardner
Chief Executive Officer
Cancer Therapeutics, Inc.
10757 River Front Pkwy., Suite 125
South Jordan, UT 84095

**Re: Cancer Therapeutics, Inc.
Form 8-K Filed January 19, 2011
File No. 000-52473**

Dear Mr. Gardner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Ryan C. Milne

Ryan C. Milne
Accounting Branch Chief